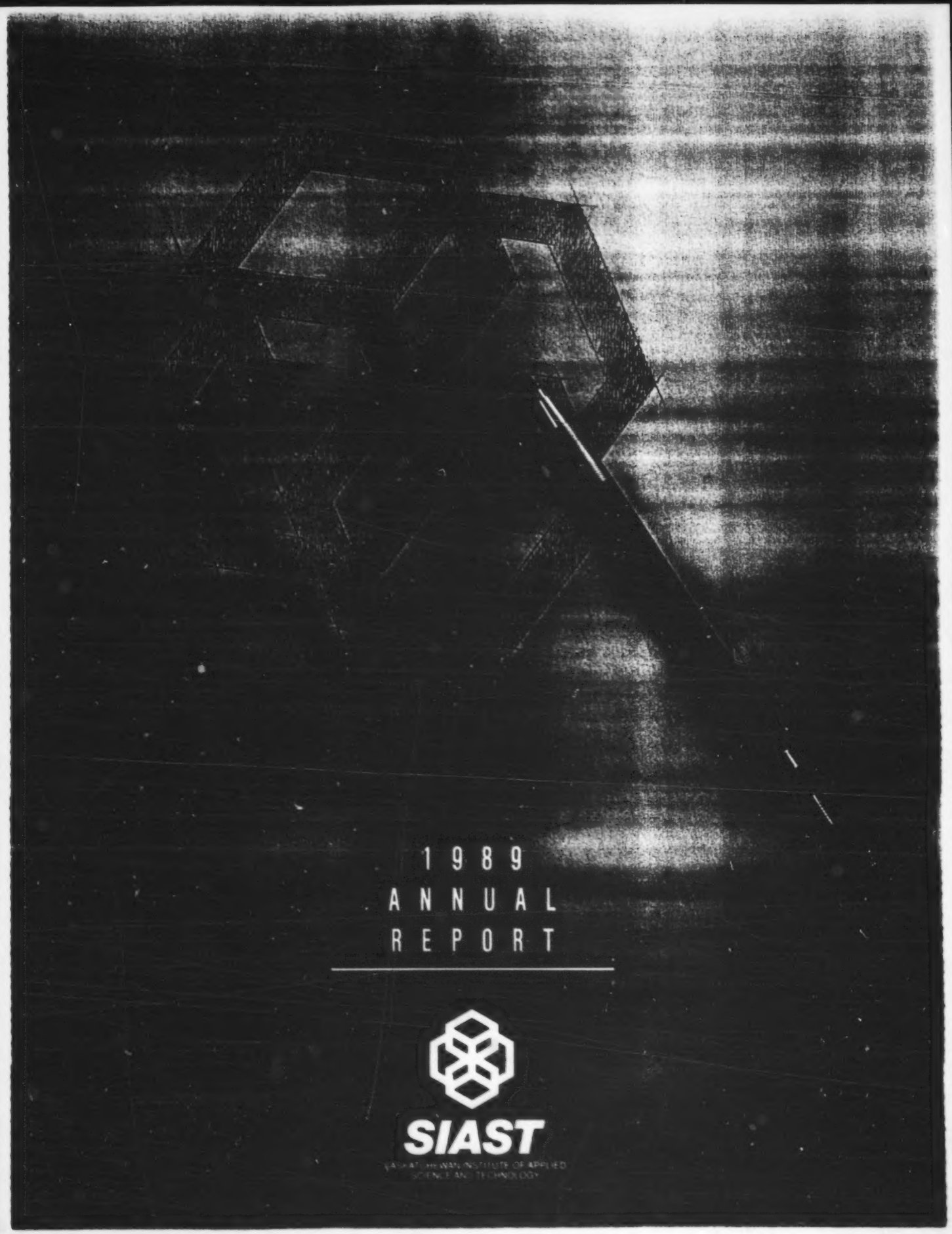

1989
ANNUAL
REPORT
SIAST
SASKATCHEWAN INSTITUTE OF APPLIED
SCIENCE AND TECHNOLOGY

K. Arner

E. Brogden

J. Cross

E. Cresthwaite

B. Daunt

E. Douglas

D. Fisher

L. Hulicsko

J. Konecsni

E. Lee

J. Matheson

R. Meyer

J. Phillips

E. Poggemiller

D. Radford

D. Ryan

S. Small

F. Underwood

Letter of Transmittal

M. Houghton

Regina, Saskatchewan

March 15, 1990

To His Honour
The Honourable Ray Meiklejohn
Province of Saskatchewan

Dear Sir:

On behalf of the Board of Directors of the Saskatchewan Institute of Applied Science and Technology, and in accordance with the provisions of The Institute Act, I have the honour of transmitting to you the Annual Report and audited financial statement of the Saskatchewan Institute of Applied Science and Technology for the fiscal year ending June 30, 1989.

Respectfully submitted,

M. R. (Merv) Houghton
Chairman of the Board of Directors

SIAST

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY

CAREERS: Meeting career education needs 2

CHOICES: Offering choices for learning 6

ACCESS: Improving public access to education 9

EQUITY: Providing new opportunities 12

PROSPERITY: Working with business to prosper 14

TEAMWORK: Working together 16

Letter from the President 19

Statistical overview 20

Report of the Auditor 21

CAREERS: Meeting career education needs

To take advantage of changing career opportunities, today's adults require a wide range of training and preparation. SIAST offers several career education options to accommodate differing needs.

Programs range from adult basic education and upgrading to high-tech professional certification programs.

Adult Basic Education (ABE) programs give students the educational groundwork to continue skill training or gain employment. Students can complete entire grades, or a single subject course.

English as a Second Language (ESL) helps adults for whom English is not a native tongue, to gain general language skills.

Occupational English builds work-oriented language skills for adults having a basic understanding of English.

Literacy programs help adults improve reading skills. Throughout SIAST, literacy programs appear in a number of different formats. For example a Woodland Campus literacy program offered at the Women's Correctional Centre involves inmates in a co-operative project to produce a newsletter. Several SIAST campuses also offer PALS (Principle of the Alphabet Literacy System), a computer-assisted reading improvement program. Summer-school PALS sessions are available for students hoping to enter SIAST programs in the fall.

Employment readiness programs prepare students for the working world by building job-search skills. A **Bridging Program for Women** prepares women to enter or re-enter the workforce.

Life Skills programs give students skills necessary to successfully function independently in the community.

Technical and trades training programs prepare students for careers in both apprentice and non-apprentice trades and professions. Training ranges from pre-employment, for students having limited or no experience in a trade or profession, to apprenticeship skill-updating, for tradespeople having their journeyman certificates and wishing to improve their skill levels.

- *During the year, the Mechanical Engineering Technology program received a three-year accreditation from SASTT, Saskatchewan Applied Science Technologists and Technicians. This compliance with nationally-established standards enables program graduates with two years industrial experience to have their SIAST certification recognized by all provinces.*

- *The first classes of Electronics and Computer-Aided Drafting technology students who trained while taking advantage of co-operative education placements (training on the job) graduated in June.*

- *A successful pre-employment program for laid-off Saskatchewan potash industry workers prepared workers for re-entry into the workforce.*

- *For data processing trainees, Business programs linked with Westbridge Computer Corporation's IBM mainframe to improve program flexibility.*

- *Summer Business programs were developed and offered in response to increased public demand.*

- *Distributed Processing and Operating Systems classes gained access to a state-of-the-art Meridian DVI data-communications system, through the generosity of SaskTel.*

- *The provincial Urban and Rural Affairs Department recognized the Public Administration program as equivalent to the Junior Local Government Administration program offered by the University of Regina.*

- *Food Services Administration graduates increased their opportunities for further study and career choices when transfer credit arrangements were finalized with the University of Saskatchewan, College of Pharmacy, Nutrition Division.*

Professional certification updating programs vary in length and content. They enable students already certified in a profession to increase their level of certification and/or specialize, improving skills in a particular area of their career field.

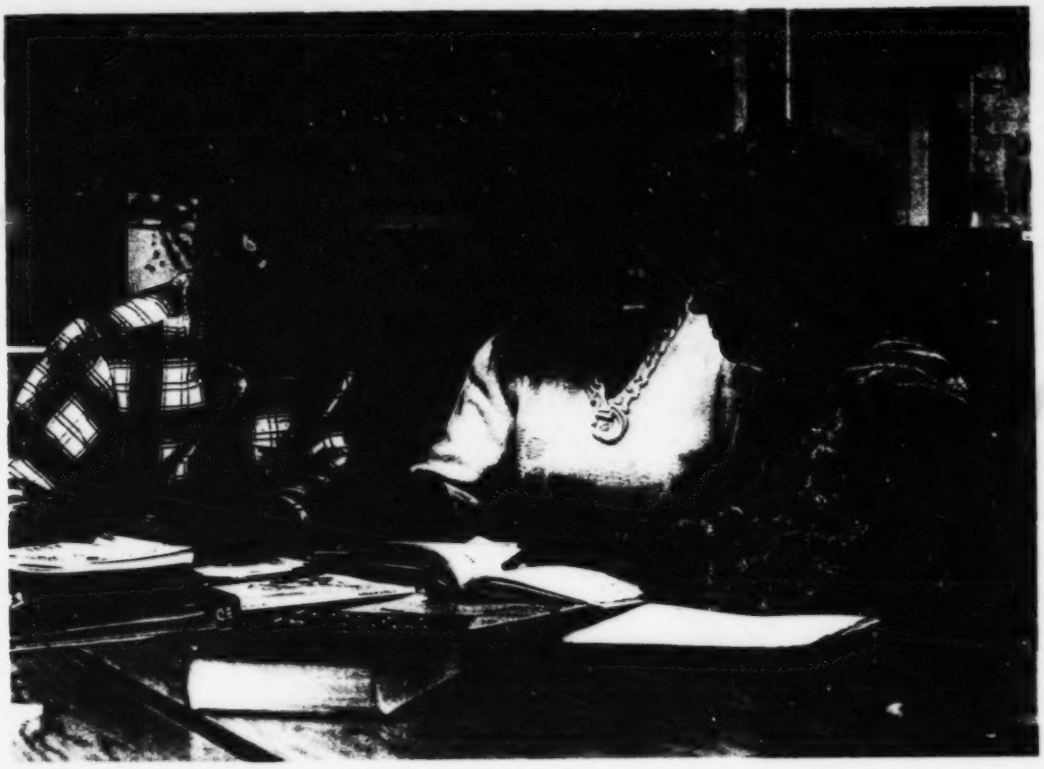
- *Demand for part-time, post-RN degree updating courses increased. To reduce the amount of waiting time for admission to nursing update programs, student intake and laboratory schedules were expanded. Development of a post-RN critical care nursing course also began, with financial assistance from Saskatchewan Health.*

University credit programs enable students to take university credit courses in rural areas and in urban centres additional to those where a university is located.

- *University credit programming increased at both Woodland and Palliser campuses. Public demand for access to over-subscribed entrance-level university classes continued to grow.*

- *Intersession and summer session university credit classes were offered for the first time in Prince Albert.*

International education: The expertise of SIAST staff extends beyond the borders of our province and country. SIAST operates several international projects, sharing development expertise and training with developing countries around the world. International programs are a growing market for SIAST. Increasingly, they are a key to developing a useful awareness of today's global career marketplace.



- *During the year, in Somalia and Dominica, SIAST instructors helped develop nursing programs. In Trinidad, SIAST helped reorganize the post-secondary education system.*

- *In China, staff worked with the Sichuan Women's Federation to develop training programs for day care, audio visual techniques, marketing, management and cosmetology. In Indonesia, faculty provided professional upgrading to instructors in fishing and agriculture.*

- *Instructors from Ghana continued to visit SIAST for technical training in areas such as heavy equipment maintenance, plumbing, industrial mechanics, refrigeration and air-conditioning.*

- *Other countries benefiting from SIAST skills included Thailand, the Philippines, Jamaica, the Bahamas, and the Dominican Republic. International projects broaden the horizons and skills of SIAST instructors and expose students here at home to changing global concepts.*

CHOICES: Offering choices for learning

SIAST offers a variety of ways to gain career education. Futurists predict that an average worker's responsibilities may change five or more times during his or her career-life. Each change may require learning new skills.

Competency-Based Education (CBE): In CBE programs at Woodland and Wascana campuses, students can progress at their own pace with the assistance of printed learning guides, an instructor, and in many cases computerized, self-administered testing. Competency-based programs operate continuously throughout the year. Students can study different parts of the same program, space permitting, at any time of the year.

To ensure that students gain skills of certifiable quality and to meet employer expectations as well as their own, staff monitor and verify student progress in a structured way. In competency-based programs, skills are clearly identified and defined. Whenever a student decides that they are ready to be tested, they test on a skill-by-skill basis. Students may enter a CBE program anytime that a vacancy in the program exists. They can gain credit for existing skills and then progress according to their previous experience, ability and motivation.

Co-operative education: Co-operative education programs provide paid work experience in combination with classroom study. Most Palliser Campus programs are available on a Co-op basis. Periods of paid employment, arranged by SIAST, alternate with periods of formal training. Students are enthusiastic about the opportunity to gain both valuable work experience and additional income. Employers value the opportunity to gain temporary employees who are anxious to learn, often evaluating them with a view to eventual hiring.

Credit and non-credit programs: Students can select both credit and non-credit study. Although not taken for credit, non-credit programs strengthen career skills and increase opportunities.

Day-release programs: In day-release programs, employers grant employees a day's leave of absence on a regular basis to participate in a SIAST skill training program.

Mature/Adult admission: Adults who have been out of any formal schooling system for a number of years can arrange to have their non-formal, out-of-school experience evaluated for program entrance and placement purposes.

Modular programs - learning in segments: Students can be flexible in scheduling the amount of time they wish to spend training in a particular area. Many complex training programs are available in modular form. This enables students to progress more rapidly through areas with which they are familiar, and proceed more slowly in unfamiliar areas.

Part-time continuing education: More adults are making time for applied education in their daily schedules. Part-time program enrollments increased 8% as over 32,000 adults made use of continuing education programs.

Traditional semester programs: All programs at Kelsey Campus, and several at Wascana Campus, are offered in the traditional two-semester per year format.

Work experience programs: Many Adult Basic Education programs offer students a chance to take part in short terms of unpaid on-the-job experience. Students gain both useful work experience and new job skills.

ACCESS: Improving public access to education

By 1996, more than half of Saskatchewan's population will have completed at least some post-secondary education if present trends continue. SIAST is eager to meet Saskatchewan's education and training needs. Because not all adults are able to conveniently attend full-time classes in an urban centre, SIAST uses a variety of instructional processes and program-delivery methods to improve public access.

Travelling instructors: SIAST instructors often travel to Saskatchewan communities, to other Canadian provinces and to parts of the United States and other countries to provide career-related training for students. In some cases this generates additional funding for the institution. In all cases, it improves student access to modern programming and strengthens instructors' skills in program delivery.

- *Both credit and non-credit SIAST programs were offered throughout rural Saskatchewan by Regional Colleges. SIAST worked with the Colleges to identify the education and training needs of rural adults and deliver the education needed. This is an area of expected continuing growth.*

Distance education: Increasingly students are seeking learning situations in which instructors and students may be in different locations. SIAST currently develops programs using several distance education methods. These include satellite and fibre optic transmission channels, computer conferencing, telephone conferencing, and additions to traditional correspondence teaching methods involving the use of video tapes and computer disks. This is yet another means of ensuring that adults in sparsely-populated or geographic locations have access to career training.

Correspondence courses: Saskatchewan adults long have taken advantage of correspondence courses, in which lesson materials are sent through the mail and study is conducted independently by the student. A number of SIAST programs use this self-study method. Increasingly, correspondence courses are making use of electronic communication. As distance education methods become more diverse, we expect that correspondence course methods eventually will integrate fully with new methods of distance education.

Computer-managed testing and teleconferencing: Many SIAST programs use teleconferencing and computer-managed testing procedures. In these circumstances, students may gather at one of several designated locations throughout Saskatchewan, at which one or more computer terminals are available for student use in testing themselves on materials studied. Students receive instructor assistance via teleconferencing.

Computer assistance: Work is underway to develop programs that will enable students to study independently using computers and prepared materials. Students can study in the convenience of their home or community, alone or with other students. SIAST staff are developing instructional materials and test formats suitable for this self-directed study.

SCAN: SIAST is working with other educational institutions and the Government of Saskatchewan to establish a communications network known as SCAN (Saskatchewan Communications Advanced Network). Under the SCAN system, 50 to 100 "electronic classrooms" will be established in communities across the province. These classrooms

will have large-screen T.V.'s, computer terminals, teleconferencing equipment and fax machines. Programs developed by SIAST and other post-secondary institutions will be beamed to classroom, T.V. and computer equipment via satellite. This will enable students in many rural and remote communities to gain access to a significantly expanded range of career-related education and training opportunities. Initial programs are scheduled for 1990.

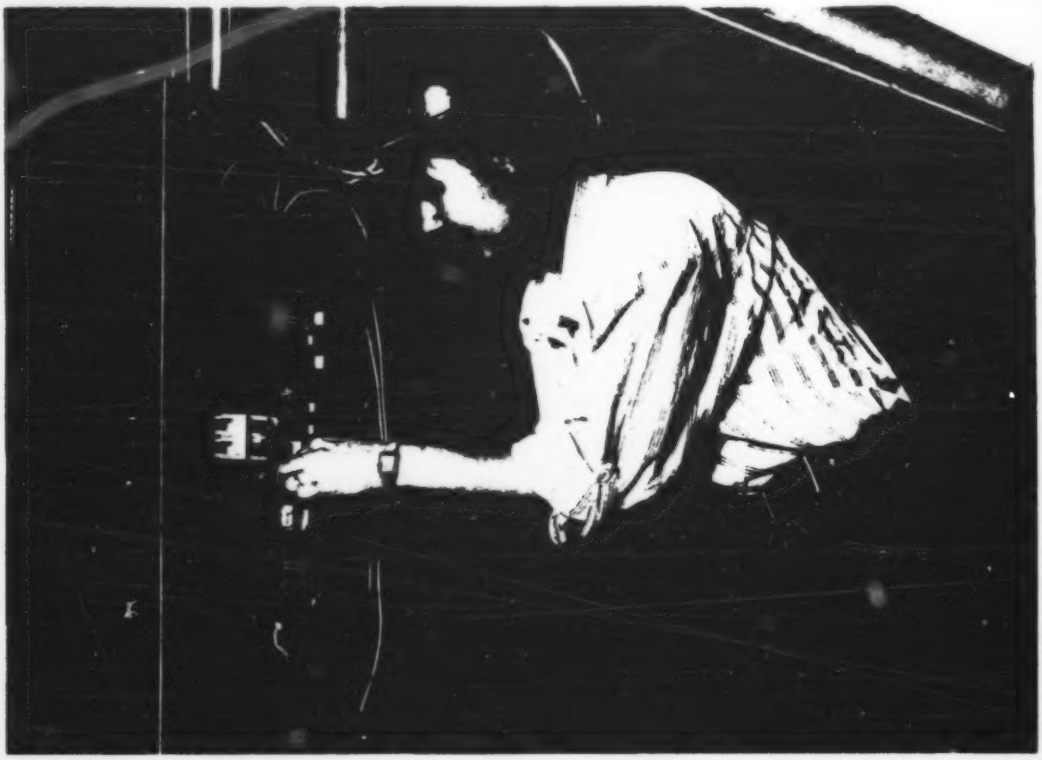
EQUITY: Providing new opportunities

In response to changing career needs of minority groups, SIAST began to develop a progressive future-oriented educational equity policy and plan. Once completed and approved by the Saskatchewan Human Rights Commission, the plan will improve equitable access to career-related education for all Saskatchewan adults. It will enable Saskatchewan to benefit further from its rich cultural diversity and heritage. The educational equity plan initially will focus on the needs of Natives, women and the disabled.

Native education: Nearly 50% of Saskatchewan's aboriginal people are under 15 years of age - rapidly approaching the age at which they will be seeking training and education to enter the workforce. However, to date the number of aboriginal students enrolled in and graduating from publicly-funded training and educational institutions has not kept pace with aboriginal population growth. SIAST is working to change this.

- *During the past year, aboriginal student enrollment at SIAST doubled in comparison to 1987/88.*
- *SIAST worked with northern communities and Gabriel Dumont Institute to deliver programs in Chemical Dependency work, Forestry, Pre-Forest Products technology and Health.*
- *Native services counsellors began work at each campus and started planning for aboriginal student activity centres on SIAST campuses.*

SIAST has developed a number of innovative programs and services to encourage the participation of native people in career-related training and education. The Native Services Division, a department within SIAST, again operated during the past year through an agreement with the Gabriel Dumont Institute. The Division works to ensure that the aboriginal communities of Saskatchewan are represented equitably in programs operated by SIAST.



To encourage native student participation, special programs meet particular needs which native students may have. Examples include Indian Diploma Nursing; a variety of agricultural programs offered through the Saskatchewan Indian Program; and Administration Diploma and Accounting Certificate programs offered through the Prince Albert Chiefs organization.

Education for women: While females are well-represented in some SIAST diploma and certificate programs, primarily these are program areas traditional for women's careers - health care, community services and clerical work. Efforts are underway to identify ways to encourage and support female participation in "non-traditional" program areas.

Education for the disabled: To ensure ease of physical access for the disabled, work continued on implementing physical access changes to buildings.

- *During the year, staff adapted the Drafting Technician program specially for disabled students, using new computer programming and computer-aided drafting technologies.*

PROSPERITY: Working with business to prosper

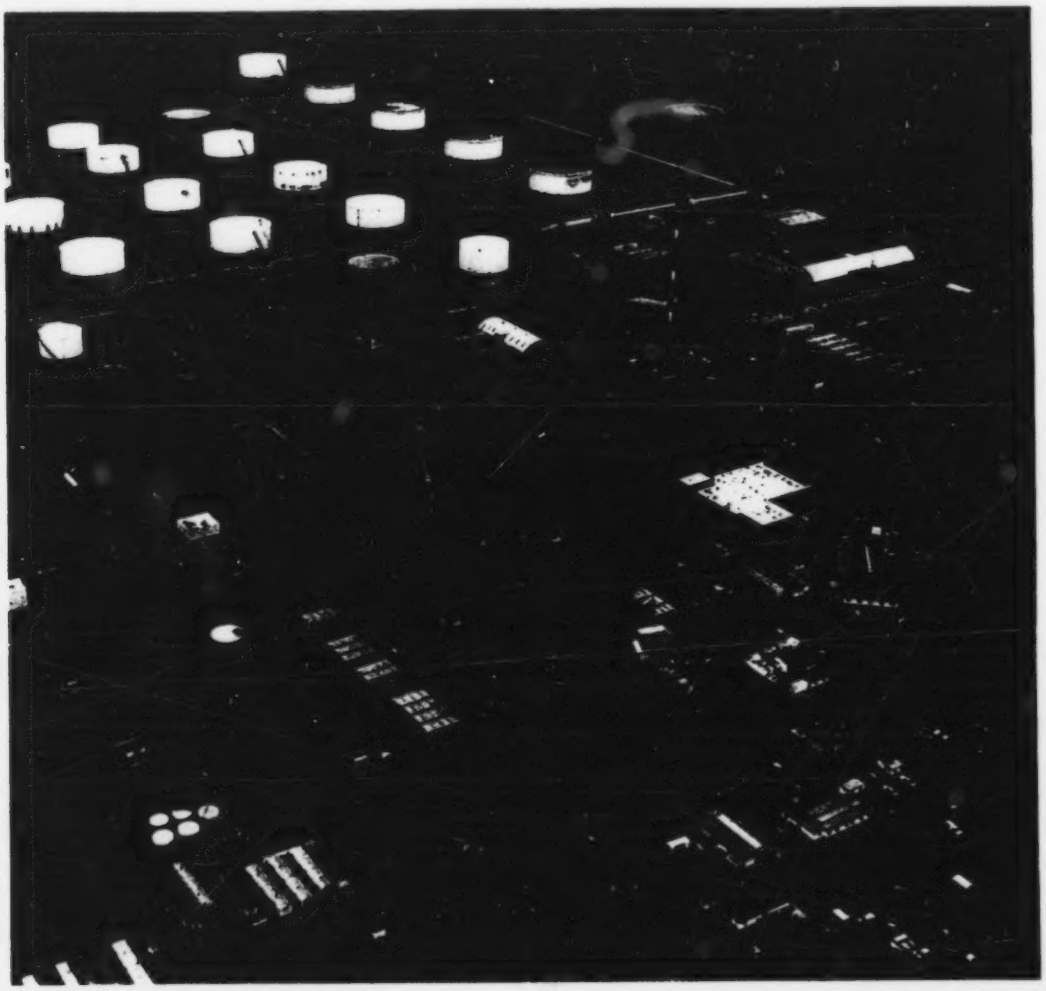
The Saskatchewan business community has a special relationship with SIAST. SIAST works with businesses to identify their training needs and to arrange programs that will meet these needs. The objective is to assist employers in developing the skilled workforce necessary to challenge new markets. Several members of the SIAST Board of Directors who are from the business community work to build this relationship.

SIAST students build skills and abilities which contribute to the long-term productivity and profitability of Saskatchewan employers. From a developmental viewpoint, SIAST offers employers the combination of personnel and facilities necessary to deliver made-to-order programs for any particular industry.

Any business having particular in-house training needs can turn to any of the SIAST campuses for help in training development, training delivery or both. Often, courses already may exist which meet an employer's needs. If not, SIAST staff have the necessary expertise to develop new training programs on short notice.

- *During the past year, SIAST developed successful courses for employees of organizations such as Trans Canada Pipeline, Gainers Inc., the Department of Indian Affairs, Midas Muffler, the hospitality industry and the Saskatchewan School Librarians' Association.*

A strong business community means prosperity for all of Saskatchewan. By helping business identify and meet its education and training needs, SIAST helps Saskatchewan progress towards its goal of prosperity for everyone.



SIAST: Working together

At SIAST we believe that the ability to plan and work together effectively is an important career skill. Staff and student activities have reflected this belief.

- *During the year, over 1,600 full-time SIAST staff combined efforts to deliver more than 140 diploma and certificate programs, and several hundred continuing education programs on SIAST campuses, in rural communities and overseas. More than 13,000 full-time and 33,000 part-time students took advantage of SIAST programs.*

Staff and student involvement in planning: Increasing the staff and student involvement in planning and development was a primary focus during our initial year. If SIAST is to remain at the forefront of educational programming and make use of the remarkable expertise, experience and talent available, then staff and student input into decision-making is critical.

- *The four SIAST campus student associations organized a cross-campus executive group, creating an advisory resource for the SIAST President, administrators and faculty. Students took part in several task teams addressing issues of common interest.*
- *Staff organized a SIAST Faculty Council and elected their first slate of officers. They began work defining the Council's terms of reference.*
- *Other cross-campus staff groups with common responsibilities and interests, such as program division deans, program heads, and confidential secretaries began meeting to share experiences and interests and to address common issues.*
- *Cross-campus work teams got underway. Work team membership frequently included staff from teaching, administrative support and managerial areas, as well as students. Issues addressed included budgeting, program evaluation, information systems, marketing, communications, publications, student grievances and policies.*

Program development and evaluation: SIAST staff frequently modify both full-time and part-time programs to reflect changes in the workplace and career market. Advisory groups for most SIAST programs include community members active in trades, technologies, business and industrial professions. These groups meet throughout the year to review program content and provide up-to-date program planning and development advice.

- *During the year, a cross-campus program evaluation team began developing a system for regular evaluation of all full-time programs. Staff are working with external resource people and organizations to evaluate, modify and strengthen SIAST education.*

Effectively meeting today's career education needs in any part of the world requires teamwork. This is especially true in Saskatchewan, which has a small population living in geographically scattered and often remote areas. Economical and efficient use of physical, human and professional resources is becoming increasingly important. SIAST staff devote significant time and attention to improving effectiveness and efficiency.

- *To provide easier access to information for planning and teaching purposes, SIAST began to integrate and restructure its existing computer technology.*
- *Computer systems at Kelsey, Palliser and Wascana Campuses were networked, transferring data between campuses 40 to 150 miles apart. These same campuses also implemented a library automation system, "MultiLIS", which enables students and staff to make catalogue enquiries from any computer terminal on the system. This sharing of library catalogues improved student access to library resources.*
- *The Motor Vehicle Mechanical Repair shop staff at Kelsey Campus saved over $16,500 by building a recovery station for motor vehicle refrigerant, rather than purchasing one.*
- *Wascana and Palliser Campuses re-organized Continuing Education services.*

Institutional co-operation is another important focus.

- *During the year, staff exchanged expertise and instructional materials with their counterparts at similar institutions in other provinces.*
- *SIAST licensed use of its computer software to a college in British Columbia and purchased from them special student record systems technology training.*
- *Microcomputer Management students completed eleven "Systems Analysis and Design" projects for external clients.*
- *Sheet Metal students completed a small exhaust system for a local high school.*
- *The first government-licensed, non-profit daycare on a SIAST campus was approved and scheduled for late summer start-up at Woodland Campus under the guidance of its own Board of Directors.*
- *SIAST and the University of Saskatchewan agreed on terms for joint administration and operation of the former Emma Lake Art Camp, officially re-named "Kenderdine Campus", near Waskesiu.*
- *Programs worked with industry to develop video productions for both industrial and SIAST training use.*
- *Woodland Campus and the local Canada Employment Centre worked together to develop a local job-market survey for the fall of 1989.*

Special events: SIAST, a member of the Association of Canadian Community Colleges (ACCC), was host to the ACCC 1989 national conference in Regina. Approximately 1,200 delegates and SIAST staff participated. Nearly two years of intensive preparation by several hundred SIAST staff helped make the event a success.

Human resources - challenges and development: Bargaining for a collective labour contract agreement began between SIAST and the union representing two bargaining units established by staff: an academic unit and an administrative support unit. By the end of fiscal 1989, several days of negotiation had occurred, but an agreement had not yet been reached.

- *Senior corporate level appointments occurred in the human resources division during the year.*
- *Committees formed at some campuses to begin planning staff professional development.*
- *Many staff took part in supervisory skill development workshops and microcomputer training workshops.*

Development of SIAST human resources will be a major focus during the coming year.

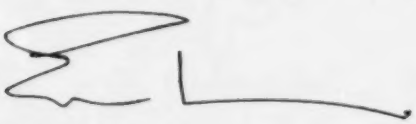
Letter from the President

SIAST: The First Full Year

SIAST is at the forefront of a revolution in applied education and training. Our first full year under the new SIAST mandate reflected the momentum of this revolution. During the year we worked to identify and meet changing educational needs through mutual support and collaboration across the entire SIAST system.

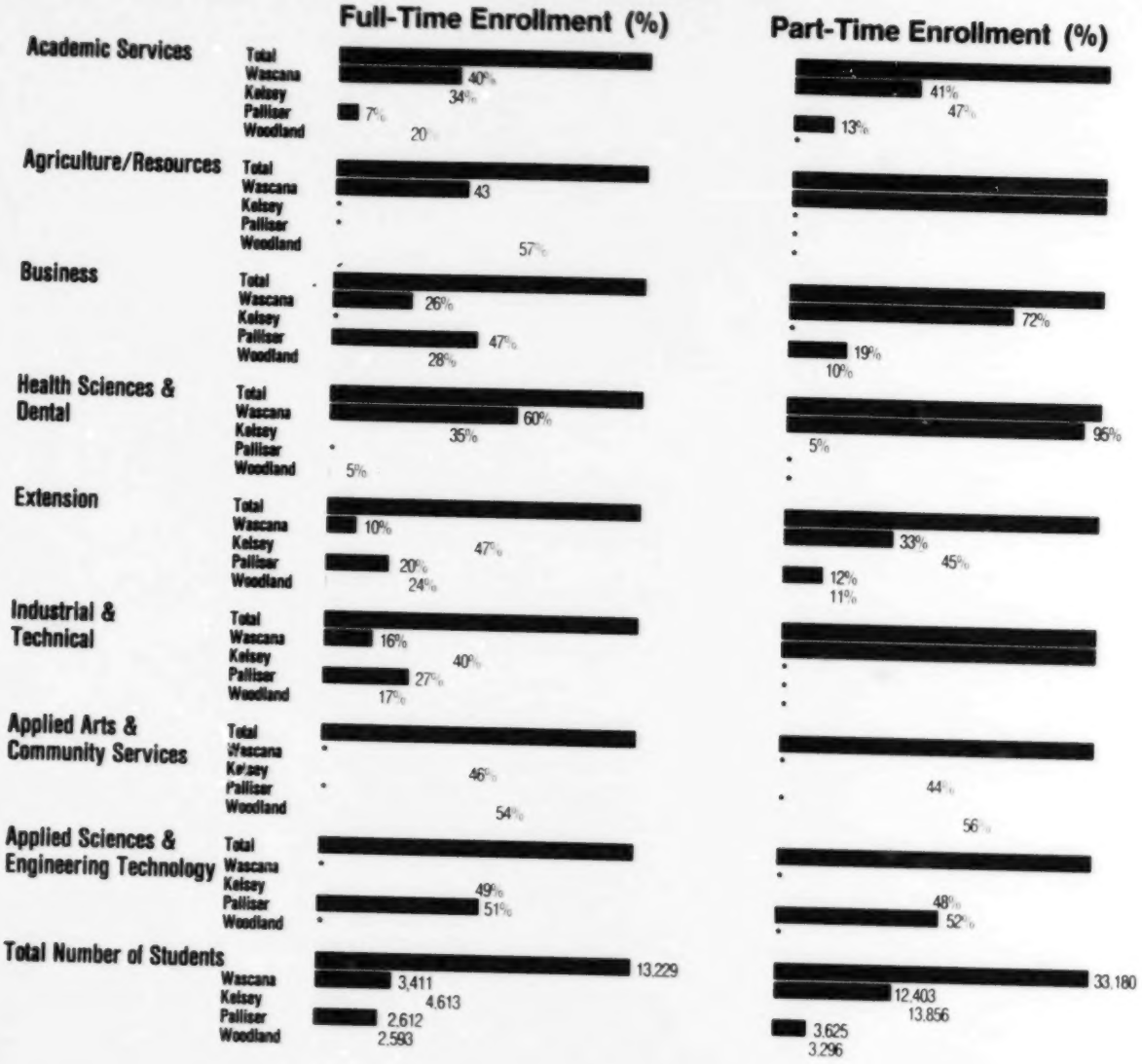
While the year was challenging, it also was successful. Full-time enrollments grew by 12%, part-time enrollments by 8%. Staff in all areas spent long hours identifying ways to strengthen our effectiveness. We began several improvements. The flexibility and enthusiasm of our staff has been the foundation for good progress.

Educators at SIAST are professionals of high calibre. While technology may present new pathways for instruction, we still rely on people to turn those pathways into avenues for growth and development. It is to SIAST staff that we will continue to look for professional leadership and direction. Their dedication encourages me to look forward with confidence.

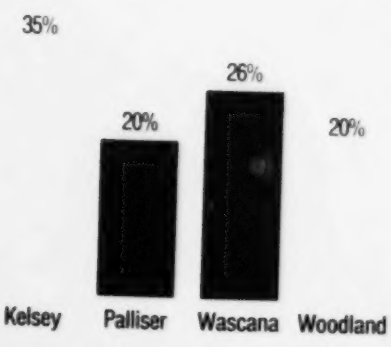


Eva Lee
President

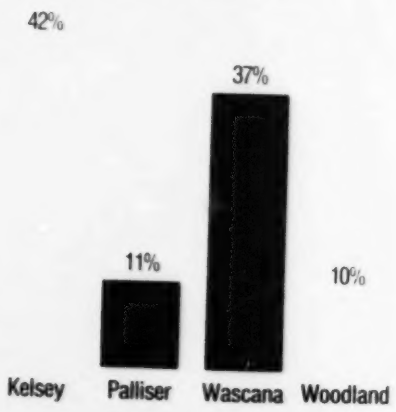
STATISTICAL OVERVIEW



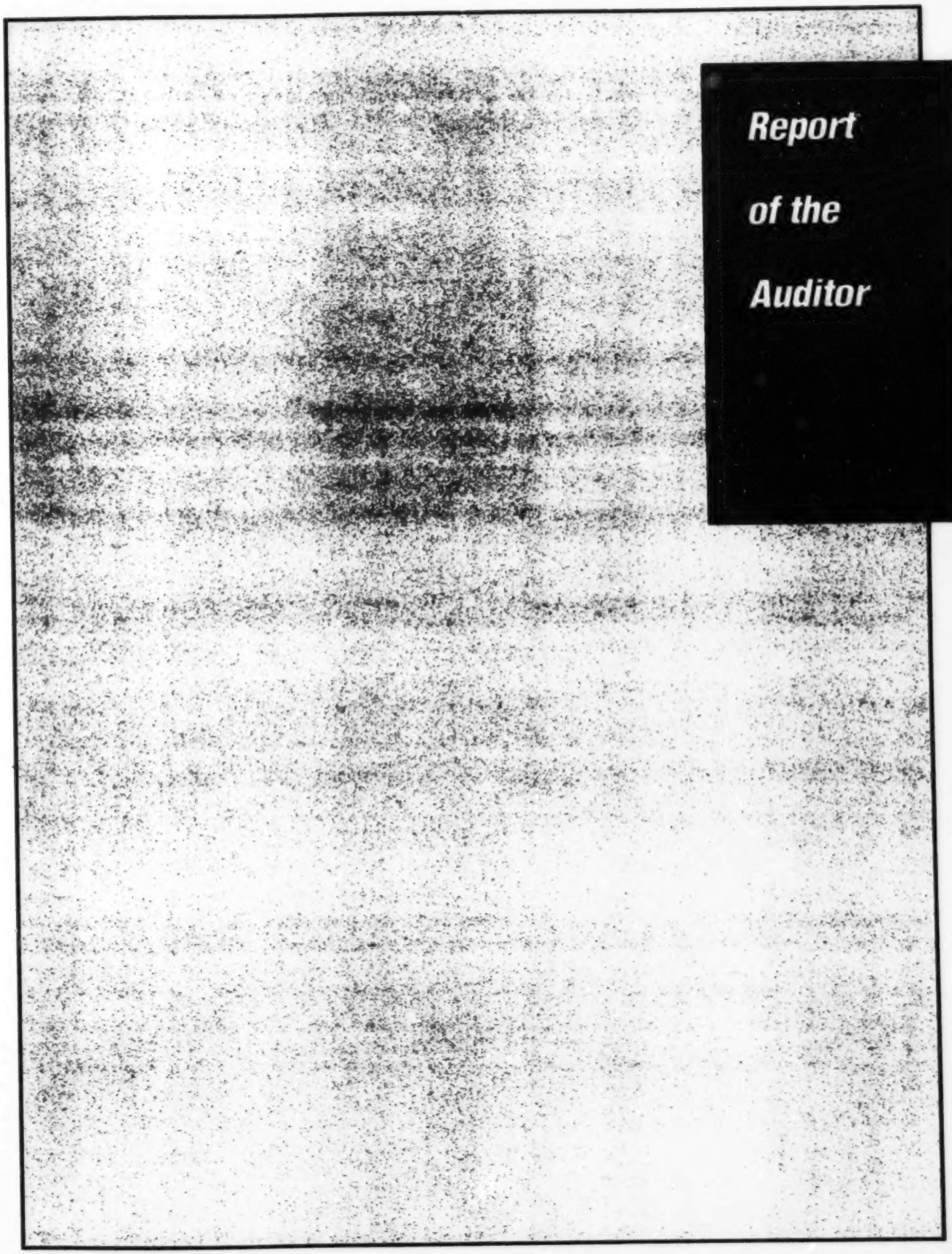
Percentage of SIAST Full-time Enrollment by Campus



Percentage of SIAST Part-time Enrollment by Campus



LEGEND
- TOTAL
- WASCANA
- KELSEY
- PALLISER
- WOODLAND
* - Not Applicable



Report of the Auditor

Deloitte
Haskins+Sells

Chartered Accountants

600 Royal Bank Building
2010 - 11th Avenue
Regina, Saskatchewan S4P 0J3

AUDITORS' REPORT

To the Board of Directors of
Saskatchewan Institute of Applied
Science and Technology:

We have examined the statement of financial position of the Saskatchewan Institute of Applied Science and Technology as at June 30, 1989 and the statement of changes in unappropriated fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Institute as at June 30, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances as described in Note 2 to the financial statements, on a basis consistent with that of the preceding period.

Deloitte Haskins & Sells

Chartered Accountants

September 28, 1989

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 1989

	1989	1988 (restated)
ASSETS		
Cash and short term investments (Note 4)	$ 6,437,690	$ 10,382,899
Accounts receivable (Note 5)	3,739,900	4,256,449
Inventories (Note 6)	1,875,074	1,494,146
Prepaid expenses	454,204	430,237
	12,506,868	16,563,731
Capital assets (Note 7)	47,202,660	43,279,785
	$ 59,709,528	$ 59,843,516
LIABILITIES		
Accounts payable	$ 1,870,697	$ 1,815,262
Salaries and benefits payable	9,671,417	6,933,377
Advances (Note 8)	90,792	5,640,307
Unearned revenue (Note 8)	1,920,292	1,432,939
Current portion of obligation under capital lease	722,437	422,364
	14,275,575	16,244,249
Obligation under capital lease (Note 9)	892,291	677,584
	15,167,866	16,921,833
CONTINGENCIES (Note 14)		
EQUITY AND FUND BALANCES		
Equity in capital assets (Note 10)	45,531,720	42,179,837
Deficit assumed on amalgamation (Note 11)	(34,348)	(34,348)
Fund balances		
Operating fund (Note 12)	(984,347)	775,588
Trust and endowment fund (Note 13)	28,637	606
	44,541,662	42,921,683
	$ 59,709,528	$ 59,843,516

Approved on behalf of the Board of Directors

Chairman of the Board

President and Chief Executive Officer

	OPERATING FUND	
	GENERAL OPERATIONS	ANCILLARY SERVICES
REVENUE		
Grants	$ 68,208,333	$ -
Contractual services	21,180,463	-
Sales (net of refunds)	1,118,247	4,030,934
Tuition (net of refunds)	4,519,249	-
Investment	1,050,636	-
Application and registration fees	447,064	-
Rentals	384,766	-
Donations and contributions	6,425	-
	96,915,183	4,030,934
EXPENDITURE		
Salaries and employee benefits	56,103,577	790,376
Facilities rental	22,347,862	-
Material and supplies	4,920,758	3,160,899
Contractual services	4,304,725	20,065
Administrative	2,500,397	48,353
Travel	1,873,759	11,160
Equipment rental	703,475	14,400
Equipment repair and maintenance	885,514	2,380
Training allowances	924,669	-
Board	168,768	-
Scholarships and fee assistance	11,316	-
	94,744,820	4,047,653
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE BEFORE CAPITAL ACQUISITIONS	2,170,363	(16,719)
Capital Acquisitions	3,298,941	4,689
Capital Lease Acquisitions	609,949	-
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(1,738,527)	(21,408)
Inter-Fund Transfers	(21,408)	21,408
CHANGE IN FUND BALANCES FROM OPERATIONS	(1,759,935)	-
UNAPPROPRIATED FUND BALANCES, BEGINNING OF PERIOD		
As previously reported	47,932	-
Prior period adjustment (Note 3)	(893,969)	-
As restated	(846,037)	-
Appropriations - net	650,517	-
UNAPPROPRIATED FUND BALANCES, END OF PERIOD (Note 12)	$ (1,955,455)	$ -

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY

STATEMENT OF CHANGES IN UNAPPROPRIATED FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1989

1989		1988 (Six Months)			
		OPERATING FUND			
TRUST & ENDOWMENT FUND	COMBINED TOTAL FUNDS	GENERAL OPERATIONS	ANCILLARY SERVICES	TRUST & ENDOWMENT FUND	COMBINED TOTAL FUNDS
		(restated)		(restated)	(restated)
-	$ 68,208,333	$ 33,444,110	$ -	$ -	$ 33,444,110
-	21,180,463	11,754,342	-	-	11,754,342
-	5,149,181	986,200	1,588,209	-	2,574,409
-	4,519,249	1,351,498	-	-	1,351,498
1,643	1,052,279	309,273	-	6	309,279
-	447,064	248,001	-	-	248,001
-	384,766	211,454	-	-	211,454
95,863	102,288	958	-	183,675	184,633
97,506	101,043,623	48,305,836	1,588,209	183,681	50,077,726
-	56,893,953	30,473,356	496,466	-	30,969,822
-	22,347,862	6,191,344	-	-	6,191,344
-	8,081,657	2,360,846	1,349,918	-	3,710,764
-	4,324,810	3,266,701	9,575	-	3,276,276
-	2,548,750	1,113,547	17,992	-	1,131,539
-	1,884,919	947,207	1,039	-	948,246
-	717,875	312,173	6,304	-	318,477
-	887,894	511,741	1,605	-	513,346
-	924,669	471,933	-	-	471,933
-	168,768	29,925	-	-	29,925
3,782	15,098	12,125	-	-	12,125
3,782	98,796,255	45,690,898	1,882,899	-	47,573,797
93,724	2,247,368	2,614,938	(294,690)	183,681	2,503,929
65,693	3,369,323	1,092,844	9,901	183,075	1,285,820
-	609,949	441,915	-	-	441,915
28,031	(1,731,904)	1,080,179	(304,591)	606	776,194
-	-	(304,591)	304,591	-	-
28,031	(1,731,904)	775,588	-	606	776,194
606	48,538	-	-	-	-
-	(893,969)	-	-	-	-
606	(845,431)	-	-	-	-
-	650,517	(1,621,625)	-	-	(1,621,625)
28,637	$ (1,926,818)	$ (846,037)	$ -	$ 606	$ (845,431)

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

1. STATUTORY AUTHORITY

On January 1, 1988 the Saskatchewan Institute of Applied Science and Technology (SIAST) was established as a public educational corporation by the Legislative Assembly of Saskatchewan in an *Act respecting the Saskatchewan Institute of Applied Science and Technology* per S.S. 1986-87 c.1-9.1 and O/C 1003/87, (cited as *The Institute Act*).

SIAST was created from the amalgamation of ten previously separate educational organizations within the Province of Saskatchewan. These include: Regina Plains Community College (Regina), Wascana Institute of Applied Arts and Sciences (Regina), Coteau Range Community College (Moose Jaw), Saskatchewan Technical Institute (Moose Jaw), Saskatoon Regional Community College (Saskatoon), Advanced Technology Training Centre (Saskatoon), Kelsey Institute of Applied Arts and Sciences (Saskatoon), Prince Albert Regional Community College (Prince Albert), Meadow Lake Regional Vocational Centre (Meadow Lake), and Northern Institute of Technology (Prince Albert).

The legislation enacting SIAST provided for the establishment of the corporation through the transfer, at no cost, of all the assets, liabilities and net equity of these ten previously separate organizations.

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

General Policies and Practices

These financial statements have been prepared in accordance with generally accepted accounting principles as appropriate for educational institutions such as colleges and universities.

In accordance with recommendations as described in "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada" published in 1984 by the Canadian Association of University Business Officers (CAUBO), the following exceptions to generally accepted accounting principles are appropriate for colleges and universities:

- No provision is made for depreciation of capital assets.
- Capital assets are expensed in the year of acquisition and a complementary asset/equity in capital assets is recorded to reflect capital asset acquisitions. Equity in assets under capital lease is recorded at the time the obligation is paid.
- No provision is made for accrued vacation pay.

Accrual Accounting

In accordance with generally accepted accounting principles, SIAST utilizes the accrual basis of accounting for all revenue (additions to fund balances) and expenditure (deductions from fund balances) except those transactions specifically excluded by CAUBO (As noted above).

Fund Accounting

The accounts of SIAST are further maintained in accordance with the principles of fund accounting to permit the observation of limitations and restrictions placed on the use of available resources. Under fund accounting, revenue and the related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside of SIAST, and determinations made by the Board of Directors.

For financial statement reporting purposes the Statement of Financial Position combines the assets, liabilities and fund balances of all funds.

The Statement of Changes in Unappropriated Fund Balances shows the total revenue and expenditure of SIAST, after elimination of inter-fund transactions. SIAST has classified accounts with similar characteristics into separate funds as follows:

- The Operating Fund consists of those revenues and expenditure used in the general operations of SIAST. The Operating Fund, in accordance with CAUBO recommendations, has been subdivided between general operations and ancillary services. General operations deals with the administration and delivery of educational programs. Ancillary services deals with the provision of resale goods and services by SIAST and is expected to operate on a break-even basis. Ancillary services include bookstores, shop stores, food services and vending services.

- The Trust and Endowment Fund consists of those revenues and expenditures used for projects and purposes stipulated by donors and contributors, including scholarships and bursaries. Non-monetary asset donations are recorded as revenue and capital acquisitions.

Investments

Investments are recorded at cost. Investment revenue is accrued and reported as earned.

Accounts Receivable

Receivables are reported net of any provision for doubtful accounts.

Inventories

Inventories consist of merchandise and supplies held for resale and are valued at the lower of cost and net realizable value. Administrative and program supplies, library books and periodicals are not inventoried.

Capital Assets

As previously indicated, expenditures for capital assets are expensed in the appropriate fund in the Statement of Changes in Unappropriated Fund Balances. These asset acquisitions are also reflected on the Statement of Financial Position through corresponding entries to capital assets and equity in capital assets. No depreciation is recorded on these capital assets.

Capital Leases

SIAST leases computer equipment on terms which transfer substantially all benefits and risks of ownership to SIAST. The leases are accounted for as capital leases which reflects that in substance an asset had been purchased and a liability incurred.

Unearned Revenue

Unearned revenue is recorded for tuition fees, contractual revenue and other sundry revenue applicable to programs commencing in the next fiscal year.

Appropriations

The Board of Directors has authorized that appropriations be made for committed expenditures on authorized purchases pertaining to the budget year.

3. PRIOR PERIOD ADJUSTMENTS

Operating Accounts

In June, 1988 grants that were unearned were incorrectly recorded as revenue in the amount of $267,156. The amount has been adjusted retroactively resulting in a decrease in grants in the prior period.

SIAST had not commenced salary negotiations with its employees or their union at June 30, 1988. Salary negotiations commenced during the current year and an accrual has been made for the anticipated settlement of which $626,813 increased salaries and benefits expense for the six months ended June 30, 1988 and $193,928 relates to the period prior to January 1, 1988.

The above two items have resulted in an increase in current liabilities and a decrease in excess of revenue over expenditure and operating fund balances of $893,969. Contributed surplus decreased by $193,928.

Capital Assets

The following two adjustments have been recorded which have no affect on change in fund balances from operations or fund balances:

During the six months ended June 30, 1988, SIAST had appraisals performed on all assets transferred to it on amalgamation at January 1, 1988. The appraisal listings formed the basis for recording the capital assets and equity in capital assets. These appraisal listings were subsequently determined to be in error. Consequently an adjustment has been made retroactively to reduce both capital assets and equity in capital assets by $10,718,593 as at January 1, 1988.

SIAST received donated capital assets in the amount of $183,075 during the six months ended June 30, 1988 which were not recorded. These assets have been recorded retroactively resulting in an increase in donation revenue and capital acquisitions, and a corresponding increase in both capital assets and equity in capital assets in the prior period.

The net result of these two adjustments is a restatement of capital assets and equity in capital assets of $10,535,518 at June 30, 1988.

Reclassifications

Items in the prior year Statement of Changes in Unappropriated Fund Balances have been reclassified to conform to the current year basis of presentation. The significant items are that $3,153,617 has been reclassified from tuition revenue to contractual services and $441,915 has been reclassified from equipment rental to capital lease acquisitions. These reclassifications have no effect on excess of revenue over expenditure or on fund balances.

4. CASH AND SHORT-TERM INVESTMENTS

	1989	1988
Cash consists of:		
Balance per bank	$ 1,613,316	$ 176,173
Less outstanding cheques	1,558,182	917,324
	55,134	(741,151)
Short-term promissory notes and term deposits	6,382,556	11,124,050
	$ 6,437,690	$ 10,382,899

5. ACCOUNTS RECEIVABLE

	1989	1988
Accounts receivable consists of the following:		
Tuition fees	$ 104,507	$ 472,613
Programs delivered	1,252,568	1,345,575
Federal government	878,888	1,549,643
Provincial government	1,248,911	528,198
Other	255,026	360,420
	$ 3,739,900	$ 4,256,449

6. INVENTORIES

Inventories consists of the following merchandise and supplies for resale:

	1989	1988
Bookstores	$ 1,655,366	$ 1,314,574
Food services	62,903	67,630
Shop and service supplies	156,805	111,942
	$ 1,875,074	$ 1,494,146

7. CAPITAL ASSETS

Assets acquired from both the Province of Saskatchewan and individual community colleges upon amalgamation at January 1, 1988 are recorded as follows:

Furniture and Equipment - at fair market value
Leasehold Improvements - at the net book value of the former organization

Subsequent additions are recorded at cost. Retirements are removed at original recorded value. Operating revenue is recorded for proceeds on retirement net of disposal costs and included in sales revenue.

	1989	1988 (restated)
Furniture and Equipment		
Balance, beginning of period		
As previously reported	$ 53,394,623	$ 52,291,878
Prior period adjustment (Note 3)	(10,535,518)	(10,718,593)
As restated	42,859,105	41,573,285
Net additions during the period		
As previously reported	3,687,535	1,102,745
Prior period adjustment (Note 3)	-	183,075
As restated	3,687,535	1,285,820
Balance, end of period	46,546,640	42,859,105
Leasehold Improvements		
Balance, beginning of period	420,680	420,680
Additions during the period	235,340	-
Balance, end of period	656,020	420,680
Capital assets, end of period	$ 47,202,660	$ 43,279,785

Advances

The July 1988 grant from the Province of Saskatchewan was received in June 1988 and was deferred.

Unearned Revenue

Unearned revenue consists of the following:

	1989	1988 (restated)
Tuition fees	$ 497,870	$ 422,741
Contractual Services	1,123,946	959,957
Other	298,476	50,241
	$ 1,920,292	$ 1,432,949

9. OBLIGATION UNDER CAPITAL LEASE

Capital leases pertain to computer equipment having various lease termination dates from 1990 through 1994.

	1989	1988
Obligation under capital lease, beginning of period	$ 1,099,948	$ 1,541,863
Additions during the period	1,124,729	-
Repayments during the period	(609,949)	(441,915)
Obligation under capital lease, end of period	$ 1,614,728	$ 1,099,948

Minimum lease payments are as follows:	
1990	$ 841,599
1991	497,625
1992	287,912
1993	163,314
1994	95,905
	1,886,355
Less deferred financing charges	271,627
Net obligation under capital leases	1,614,728
Less current portion	722,437
Obligation under capital leases - long-term	$ 892,291

Interest expensed during the period amounted to $184,055 (1988 - $84,175).

10. EQUITY IN CAPITAL ASSETS

	1989	1988 (restated)
Acquired upon amalgamation - January 1, 1988		
As previously reported	$ 52,715,355	$ 51,170,695
Prior period adjustment (Note 3)	(10,535,518)	(10,718,593)
As restated	42,179,837	40,452,102
Increase (decrease) during the period		
Equipment acquisitions	3,303,631	1,102,745
Repayment of obligation under capital lease	609,949	441,915
Donated capital assets	65,693	183,075
	3,979,273	1,727,735
Retirements of equipment	(627,390)	-
Net increase	3,351,883	1,727,735
Balance, end of period	$ 45,531,720	$ 42,179,837

11. DEFICIT ACQUIRED ON AMALGAMATION

The enabling legislation (Note 1) creating SIAST transferred various assets, liabilities and equity to SIAST on January 1, 1988. The equity (deficiency) transferred can be summarized as follows:

	As Previously Reported	Prior Period Adjustments (Note 3)	As restated
From the Province of Saskatchewan			
Revolving Fund accounts	$ 1,599,024	$ 75,944	$ 1,674,968
Appropriation accounts	(1,808,540)	(145,156)	(1,953,696)
From former colleges and Advanced Technology Training Centre	369,095	(124,715)	244,380
	$ 159,579	$ (193,927)	$ (34,348)

12. FUND BALANCES

	OPERATING FUND		
	Unappropriated	Appropriated	Total
Fund balances consist of the following:			
Excess of revenue over expenditure June 30, 1988			
As previously reported	$ 1,669,557	$ -	$ 1,669,557
Prior period adjustment	(893,969)	-	(893,969)
As restated	775,588	-	775,588
Appropriation for 1988	(1,621,625)	1,621,625	-
Fund balances, June 30, 1988	(846,037)	1,621,625	775,588
Change in fund balance from operations	(1,759,935)	-	(1,759,935)
Appropriation from 1988	1,621,625	(1,621,625)	-
Appropriation for 1989	(971,108)	971,108	-
Fund balances, June 30, 1989	$ (1,955,455)	$ 971,108	$ (984,347)

13. TRUST AND ENDOWMENT FUND

This fund was created to receive contributions from donors for scholarships, bursaries and other purposes stipulated by the donors.

14. CONTINGENCIES

SIAST has commenced contract negotiations with its employees and their unions. A provision of $3,424,468 has been accrued in these financial statements, of which $820,741 has been accounted for in prior periods (Note 3). The final liability depends upon a negotiated settlement and may be more or less than the estimate accrued in these financial statements. Any difference between the estimated and actual settlement will be accounted for prospectively.

15. RELATED PARTIES

SIAST has close operational arrangements with several Province of Saskatchewan organizations which are considered to be related parties.

The Saskatchewan Provincial Government through the Department of Education provided operating and facilities leasing grants for the period in the amount of $68,143,073 (1988 - $32,689,035). The Department of Education also funds other institute training on a contractual basis. During the period $7,705,680 (1988 - $4,606,946 restated) was received for these contractual programs.

SIAST leases the majority of its facilities from the Saskatchewan Property Management Corporation, a provincial crown corporation. Facility rentals incurred by SIAST for the year ended June 30, 1989 amounted to $19,839,772. Facility rentals paid by SIAST during the period April to June, 1988 amounted to $4,646,332. Facility rentals for the period January to March, 1988 were paid by the Department of Education and are not recorded in these statements.

Gabriel Dumont Institute (GDI) has entered into a contractual arrangement with SIAST whereby GDI is responsible for implementing a Native Services Division within SIAST. During the period SIAST received $374,867 (1988 - $313,533) in provincial grants which were subsequently paid to GDI as reimbursement for Native Services Division costs.

SIAST employees participate in various defined benefit and money purchase type pension plans. The majority of these are managed and administered by the Province of Saskatchewan through the Department of Finance on behalf of SIAST. Employer contributions for money purchase plans are accounted for in these financial statements. The Province of Saskatchewan remains responsible for any employer obligations associated with the defined benefit type pension plans.

SIAST uses the services of various other provincial crown corporations and agencies on a normal commercial basis.

16. COMMITMENTS

SIAST has a number of operating lease commitments pertaining to property, buildings and equipment. The majority of property and buildings are leased on a continuing basis from the Saskatchewan Property Management Corporation. The remaining property and buildings are leased from private lessors. Equipment is leased from various private lessors.

A summary of these future minimum operating lease payments is as follows:

	PROPERTY AND BUILDINGS		EQUIPMENT
	SPMC	OTHER LESSORS	
1990	$ 21,226,000	$ 1,943,000	$ 230,000
1991	21,226,000	1,965,000	66,000
1992	21,226,000	1,433,000	33,000
1993	21,226,000	1,125,000	35,000
1994	21,226,000	1,155,000	37,000

Agricultural Programs

Agricultural Machinery Technician (Kelsey)
Agricultural Mechanics (Wascana)
Agricultural Production Technician (Wascana)
Animal Production [Beef, Dairy, others] (Wascana)
Applied Farming (Wascana)
Farm Mechanics (Wascana)
Farm Welding (Kelsey)
Farm Management (Wascana)
Horticulture/Landscape Technician (Wascana)
Pesticide Applicators (Wascana)
Soils and Crops (Wascana)
Swine Herdsman Technician (Wascana)

Business Programs

Accounting
- Accountant, Business Administration (Woodland)
- Accountancy (Palliser)
- Clerk (Woodland)

Administration
- Business (Palliser, Woodland)
- Food Services (Kelsey)
- Hotel and Restaurant (Kelsey)
- Manager (Woodland)
- Office Automation (Palliser)
- Public (Palliser)

Clerical/Secretarial
- Clerk Typist (Woodland)
- Computer Clerk (Woodland)
- Data Processing (Palliser)
- Health Record Technology (Wascana)
- Legal Stenographer (Woodland)
- Library Technician (Kelsey)
- Medical Stenographer (Woodland)
- Secretarial Studies (Wascana)
- Stenographer (Woodland)

Computers
- Microcomputer Management (Kelsey)
- Computer Programmer (Woodland)

Marketing (Palliser)

Health Sciences & Applied Sciences Programs

Animal Health Technology (Kelsey)
Biological Sciences Technology (Kelsey)
Certified Combined Technician (Kelsey)
Chemical Technician (Kelsey)
Emergency Medical Technician (Wascana)
Dental Hygiene (Wascana)
Dental Assistant (Wascana)
Medical Laboratory Technology (Kelsey)
Medical Radiation Technology (Kelsey)
Nursing
- Diploma (Kelsey, Wascana)
- Assistant (Wascana)
- Operating Room (Wascana)
- Psychiatric (Wascana)
- Update (Wascana)
- Update/Bridging (Kelsey)

Adult Basic Education (all campuses)

Continuing Education (all campuses)

University Credit Programming (Palliser, Woodland)

Technical Programs

Ceramist (Woodland)
Computer Assisted Design & Manufacturing (CAD/CAM) Technology (Kelsey)
Computer Aided Drafting Technology (Palliser)
Drafting Technician (Wascana)
Electronic Communications
- Advanced Video Systems (Palliser)
- Audio-Visual Technician (Woodland)
- Micro-electronics (Woodland)
- Radio-TV Electronics (Palliser)
- Radio-TV Repair Technician (Woodland)
- Telecommunications (Wascana)

Engineering Technology
- Architectural (Palliser)
- Civil (Palliser)
- Computer (Palliser)
- Electrical (Palliser)
- Electronics (Palliser)
- Instrumentation (Palliser)
- Mechanical (Kelsey)
- Surveying (Palliser)
- Water Resources (Palliser)

Graphic Arts Production (Wascana)
Industrial Electronics Technician/Technology (Kelsey)
Industrial Mechanics [Millwright] (Kelsey)
Industrial Instrument Mechanic (Palliser)
Photographic Technician (Wascana)
Weaver (Woodland)

Wascana Campus

221 Winnipeg N.
P.O. Box 556
Regina, SK S4P 3A3
Telephone: 787-4356 or
Toll Free: 1-800-667-7730

Woodland Campus

1100 - 15th St. East,
P.O. Box 3003
Prince Albert, SK S6V 6G1
Telephone: 9533-2494 or
Toll Free: 1-800-667-9664

Kelsey Campus

Idylwyld & 33rd St.
P.O. Box 1520
Saskatoon, SK S7K 3R5
Telephone: 933-6350 or
Toll Free: 1-800-567-3263

Palliser Campus

Saskatchewan & 6th Ave. N.W
P.O. Box 1420
Moose Jaw, SK S6H 4R4
Telephone: 694-3200 or
Toll Free: 1-800-667-0055

Natural Resources Programs

Fisheries Technician (Woodland)
Forestry Technician (Woodland)
Integrated Resource Management (Woodland)
Mineral Resources (Woodland)
- Prospecting
- Underground Mining
- Geophysical Field Assistant

Parks Management Technician (Woodland)
Vocational Forestry Technician (Woodland)
Waterfowl/lands Technologist (Woodland)
Wildlife Technician (Woodland)

Industrial & Trades Programs

Appliance Service - Major (Wascana)
Auto Body Repair (Kelsey, Wascana, Palliser)
Building Construction (Palliser)
Building Systems Technician (Wascana)
Carpentry (Wascana, Woodland)
Cooking
- Commercial/Professional (Kelsey, Palliser, Woodland)
- Fast Food (Kelsey)
- Short Order (Palliser, Woodland)

Cosmetology (Woodland)
Driver Training (Woodland)
- Heavy Equipment
- Log (Off-road)
- School Bus
- 3A and 1A

Electrical (Palliser, Woodland)
Heavy Equipment Mechanics (Kelsey)
Heavy Equipment Operation (Woodland)
Insulator (Kelsey)
Machine Shop (Kelsey, Wascana)
Masonary (Palliser)
Meat Cutting [Retail] (Kelsey)
Motor Vehicle Mechanical Repair (all campuses)
Painting and Decorating (Wascana)
Parts Management Technician (Kelsey)
Plumbing and Gasfitting (Kelsey)
Power Engineering (Kelsey)
Recreation Vehicle Technician (Wascana)
Refrigeration and Air-Conditioning (Kelsey)
Roofer (Woodland)
Sheetmetal (Kelsey)
Small Engine Repair Technician (Woodland)
Steamfitting and Pipefitting (Kelsey)
Truck and Transport Mechanical Repair (Woodland)
Welding (all campuses)

Community & Social Services Programs

Early Childhood Development (Kelsey)
Early Childhood Development Worker (Woodland)
Chemical Dependency Worker (Woodland)
Corrections Worker (Woodland)
Home Care Service (Kelsey)
Home Care/Special Care Aide (Kelsey)
Personal Development Worker (Kelsey)
Recreation Technology (Kelsey)
Special Care Aide (Kelsey